

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17267
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On February 6, 2003, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](petitioner), proposing income tax, penalty, and interest for tax years 1997 and 1998 in the total amount of \$3,317.

On April 9, 2003, a timely protest and petition for redetermination was filed by the petitioner. The petitioner has not requested a hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner has failed to file his 1997 and 1998 Idaho individual income tax returns. On October 1, 2002, the Tax Discovery Bureau sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The taxpayer did not respond to this letter, [Redacted]. The Commission then issued a NOD to the petitioner [Redacted].

[Redacted] On October 29, 2003, the Tax Policy Specialist (policy specialist) sent the petitioner a hearing rights letter to inform him of his alternatives for redetermining a protested NOD. The petitioner did not respond to this letter.

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted]. Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, Notice of Deficiency Determination dated February 6, 2003, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$353	\$88	\$151	\$592
1998	261	65	91	<u>417</u>
TOTAL DUE				<u>\$1,009</u>

Interest is calculated through May 4, 2004.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2004.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2004, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]
